Business Adm.
HF
5601
.A23

INDEX VOLUME XXIII

ARTICLES

Title	*Author*	*Page*
Accounting Aspects of Protective Provisions in Industrial Preferred Stock	JOSEPH F. BRADLEY	385
Accounting Concepts and Standards Underlying Corporate Financial Statements	EXECUTIVE COMMITTEE	339
Adaptations to Price-Level Changes	MAURICE MOONITZ	137
Association Notes	FRANK P. SMITH	104
	E. BURL AUSTIN	215, 322, 434
College Accounting Testing Program	BEN D. WOOD	63
	ARTHUR E. TRAXLER	
	WARREN W. NISSLEY	
Comparison Between Governmental and General Accounting	LEO HERBERT	397
Course in Internal Auditing, The	S. PAUL GARNER	414
Definitive Income Determinations: The Measurement of Corporate Incomes on an Objective Scientific Basis	ARTHUR C. KELLEY	148
Depreciation and the Price Level	JAMES L. DOHR	115
	W. A. PATON	
	MAURICE E. PELOUBET	
	WILLIAM H. BELL	
	HOWARD C. GREER	
	ERIC L. KOHLER	
Divided Form of Bank Reconciliation, The	RALPH L. BOYD	91
Donated Fixed Assets	DANIEL BORTH	171
Graduate Curriculum in Accounting, A	JAMES L. DOHR	206
Income Statement and Its Significance in Financial Reporting, The	VIRGIL S. TILLY	296
Increasing Emphasis on Accounting as a Social Force, The	PAUL GRADY	266
Inventory Reserves; Why and When	HERBERT D. SOPER	391
Is Surplus *The* Reserve?	GEORGE F. WYMAN	285
Libraries for Students of Accounting	MARY E. MURPHY	420
Limitations of Consistency, The	M. A. BINKLEY	374
Major Differences Between Net Income for Accounting Purposes and for Federal Income Taxes	CLARENCE F. REIMER	305
Method of Accounting for Inter-Departmental Profits	H. N. BROOM	417
Municipal Airport Accounting	ROBERT M. POOL	86
Objective Versus Problem Type Accounting Test, The	VICTOR JEPSEN	308
Our Mutual Objectives	E. B. WILCOX	3
Postgraduate Curricula in Accounting	C. AUBREY SMITH	200
Presentation of Long-Term Lease Liabilities in the Balance Sheet	JOHN H. MYERS	289
Presentation of Pertinent Data in Financial Statements	EARLE C. KING	345
Pricing Exports Under the Foreign Assistance Act of 1948	HARRY HOWELL	235
Problems in Handling of Large Sections in Accounting by the Lecture Method	PERRY MASON	179
Problem of Selecting Standards, The	C. A. MOYER	193
Professional Examinations	HENRY T. CHAMBERLAIN	97, 209, 314, 422
Public Accountants' Staff Training Program	THOMAS D. FLYNN	410
Public Accounting de Luxe	CLARK L. SIMPSON	263
Quasi-Reorganizations in Reverse	HERBERT E. MILLER	154

Title	*Author*	*Page*
Report of Committee on Revision of the Statement of Principles	Hale L. Newcomer	7
	Paul J. Graber	12
	Thomas W. Leland	16
	James R. McCoy	23
Report of Committee on Statement of Cost Accounting Concepts	W. H. Read	28
	Clement L. Stanford	31
	H. W. Kendrick	35
	Robert L. Dixon	40
Requirements and Opportunities for Students in Accounting, The	Fladger F. Tannery	377
Selection and Educational Training of Cost Accountants, The	Thomas A. Budd	183
Some Accounting Aspects of the Tax Exemption for Farmers' Cooperatives	Martin L. Black	254
Some Notes on the Teaching of a Course in Estate and Trust Accounting	Emanuel Saxe	93
Staff Training—Present and Future	Alvin R. Jennings	401
Statement of the Responsibilities of the Internal Auditor		84
Statistical Data on Depreciation Bases	W. K. Pierpont	251
Statistical Use of Accounting Information in Federal Economic Policy Formation	W. W. Cooper	244
Suggestions to the Commission on Organization of the Executive Branch of the Government	Howard W. Bordner	360
Teachers' Clinic	S. Paul Garner	91, 308, 414
Teaching Standard Costs and Flexible Budget with Three- and Two-Variance Methods	Adolph Matz	309
Toward a Synthesis of Accounting Doctrine	Gordon W. Stead	355
Trends in Governmental Accounting	Lloyd Morey	227
TVA and Its Power-Accounting Problems, The	E. L. Kohler	44
University Costs of Government Contracts	Frank P. Smith	158
Use of Slides in Accounting Instruction	W. J. Fleig	282
Use of Visual Aids in the Teaching of Accounting, The	David W. Thompson	276
What Does "Consistent" Mean in the Short Form Report?	Daniel Borth	371

AUTHORS

Author	*Title*	*Page*
Austin, E. Burl	Association Notes	215, 322, 434
Bell, William H.	Depreciation and the Price Level	126
Binkley, M. A.	The Limitations of Consistency	374
Black, Martin L.	Some Accounting Aspects of the Tax Exemption for Farmers' Cooperatives	254
Bordner, Howard W.	Suggestions to the Commission on Organization of the Executive Branch of the Government	360
Borth, Daniel	Donated Fixed Assets	171
	What Does "Consistent" Mean in the Short Form Report?	371
Boyd, Ralph L.	The Divided Form of Bank Reconciliation	91
Bradley, Joseph F.	Accounting Aspects of Protective Provisions in Industrial Preferred Stock	385
Broom, H. N.	A Method of Accounting for Inter-Departmental Profits	417
Budd, Thomas A.	The Selection and Educational Training of Cost Accountants	183
Chamberlain, Henry T.	Professional Examinations	97, 209, 314, 422
Cooper, W. W.	Statistical Use of Accounting Information in Federal Economic Policy Formation	244
Dixon, Robert L.	Report of Committee on Statement of Cost Accounting Concepts	40

Author	*Title*	*Page*
DOHR, JAMES L.	Depreciation and the Price Level	115
	A Graduate Curriculum in Accounting	206
FLEIG, W. J.	Use of Slides in Accounting Instruction	282
FLYNN, THOMAS D.	Public Accountants' Staff Training Programs	410
GARNER, S. PAUL	Teachers' Clinic	91, 308, 414
	The Course in Internal Auditing	414
GRABER, PAUL J.	Report of Committee on Revision of the Statement of Principles	12
GRADY, PAUL	The Increasing Emphasis on Accounting as a Social Force	266
GREER, HOWARD C.	Depreciation and the Price Level	129
HERBERT, LEO	Comparison Between Governmental and General Accounting	397
HOWELL, HARRY	Pricing Exports Under the Foreign Assistance Act of 1948	235
JENNINGS, ALVIN R.	Staff Training—Present and Future	401
JEPSEN, VICTOR	The Objective Versus Problem Type of Accounting Test	308
KELLEY, ARTHUR C.	Definitive Income Determinations: The Measurement of Corporate Incomes on an Objective Scientific Basis	148
KENDRICK, H. W.	Report of Committee on Statement of Cost Accounting Concepts	35
KING, EARLE C.	Presentation of Pertinent Data in Financial Statements	345
KOHLER, E. L.	The TVA and Its Power-Accounting Problems	44
	Depreciation and the Price Level	131
LELAND, THOMAS W.	Report of Committee on Revision of the Statement of Principles	16
MASON, PERRY	Problems in the Handling of Large Sections in Accounting by the Lecture Method	179
MATZ, ADOLPH	Teaching Standard Cost and Flexible Budget with Three- and Two-Variance Methods	309
MCCOY, JAMES R.	Report of Committee on Revision of the Statement of Principles	23
MILLER, HERBERT E.	Book Reviews	108
	Quasi-Reorganizations in Reverse	154
MOONITZ, MAURICE	Adaptations to Price-Level Changes	137
MOREY, LLOYD	Trends in Governmental Accounting	227
MOYER, C. A.	The Problem of Selecting Standards	193
MURPHY, MARY E.	Libraries for Students in Accounting	420
MYERS, JOHN H.	Presentation of Long-Term Lease Liabilities in the Balance Sheet	289
NEWCOMER, HALE L.	Report of Committee on Revision of the Statement of Principles	7
NISSLEY, WARREN W.	College Accounting Testing Program	63
PATON, W. A.	Depreciation and the Price Level	118
PELOUBET, MAURICE E.	Depreciation and the Price Level	123
PIERPONT, W. K.	Statistical Data on Depreciation Bases	251
POOL, ROBERT M.	Municipal Airport Accounting	86
READ, W. H.	Report of Committee on Statement of Cost Accounting Concepts	28
REIMER, CLARENCE F.	Major Differences Between Net Income for Accounting Purposes and for Federal Income Taxes	305
SAXE, EMANUEL	Some Notes on the Teaching of a Course in Estate and Trust Accounting	93
SIMPSON, CLARK L.	Public Accounting de Luxe	263
SMITH, C. AUBREY	Postgraduate Curricula in Accounting	200
SMITH, FRANK P.	Association Notes	104
	Book Reviews	218, 325, 437
	University Costs of Government Contracts	158
SOPER, HERBERT D.	Inventory Reserves; Why and When	391
STANFORD, CLEMENT L.	Report of Committee on Statement of Cost Accounting Concepts	31
STEAD, GORDON W.	Toward a Synthesis of Accounting Doctrine	355
TANNERY, FLADGER F.	The Requirements and Opportunities for Students in Accounting	377
THOMPSON, DAVID W.	The Use of Visual Aids in the Teaching of Accounting	276
TILLY, VIRGIL S.	The Income Statement and Its Significance in Financial Reporting	296
TRAXLER, ARTHUR	College Accounting Testing Program	63

Author	*Title*	*Page*
Wilcox, E. B.	Our Mutual Objectives	3
Wood, Ben D.	College Accounting Testing Program	63
Wyman, George F.	Is Surplus *The* Reserve?	285

BOOK REVIEWS

Title	*Author*	*Reviewer*	*Page*
Accountants' Writing	John Mantle Clapp	Frank P. Smith	441
Accounting Theory	Harry Norris	William J. Vatter	439
Advanced Accounting Problems (Second Edition)	E. L. Kohler	John A. Beckett	328
Allocation of Income in State Taxation	George T. Altman and Frank M. Keesling	Ralph C. Jones	333
Annual Reports to Stockholders	N. Loyall McLaren	Martin L. Black, Jr.	218
Applied Bookkeeping (College Edition, Revised)	D. Walter Morton and Ralph E. Berry	James R. McCoy	438
Auditing: An Introduction. Illustrative Audit to Accompany Auditing	E. L. Kohler	W. E. Dickerson	108
Auditing Procedure (Third Edition)	DeWitt C. Eggleston	Herbert E. Miller	111
Bank Frauds, Their Detection and Prevention	Lester A. Pratt	Frank P. Smith	108
Board of Directors and Business Management, The	Melvin T. Copeland and Andrew R. Towl	A. B. Dickerman	222
Bookkeeping, Introductory	Ernest A. Zelliot and Walter E. Leidner	Judson O. Burnett	219
Business Finance and Banking	Neil H. Jacoby and R. J. Saulnier	Earl R. Rolph	222
Business Law (Third Edition)	Dwight A. Pomeroy	Edward A. Smith	445
Commercial Law Questions	Wallace D. Cathcart	H. C. Goggins	220
Corporate Financial Policy (Second Edition)	Harry G. Guthman and Herbert E. Dougall	Paul M. Van Arsdell	446
Cost Accounting (Third Edition)	John J. W. Neuner	Robert E. Waldon	438
Cost Accounting	Charles F. Schlatter	W. E. Karrenbrock	329
Cost Accounting (Second Edition)	Clarence L. Van Sickle	David W. Thompson	331
Design of Accounts (Second Edition)	F. Sewell Bray and H. Basil Sheasby	Mary E. Murphy	218
Developments in Cost Accounting	The Institute of Chartered Accountants In England and Wales	Raymond de Roover	437
Essential Business Mathematics	Llewellyn R. Snyder	H. C. Goggins	220
Federal Taxes—Estates, Trusts and Gifts 1947–1948	Robert H. Montgomery and James O. Wynn	Perry Mason	328
Fitting Yourself for Business	Elizabeth Gregg MacGibbon	J. F. Halterman	223
Functions of the Executive, The (Sixth Edition)	Chester I. Barnard	William W. Cooper	441
Fundamentals of Accounting	Perry Mason	E. Burl Austin	328
Fund Theory of Accounting and Its Implications for Financial Reports, The	William J. Vatter	Eugene C. Moyer	440
Guarantee of Work and Wages, The	Joseph L. Snider	Herbert G. Heneman, Jr.	334
Hotel Accounting (Revised Edition)	Ernest B. Horwath and Louis Toth	F. S. Kulback, Jr.	437

Title	*Author*	*Reviewer*	*Page*
Industrial Accounting, Complete Course	Samuel W. Specthrie	C. Rollin Niswonger	331
Intermediate Accounting	Arnold W. Johnson	D. M. Beights	326
Internal Control Standards and Related Auditing Procedures	Walter H. Kamp and James A. Cashin	C. A. Moyer	327
Introduction to Business	Raymond E. Glos and Harold A. Baker	Eric C. Vance	443
Investigations for Financing (Third Edition)	David Himmelblau	Andrew Barr	325
Manual on Commercial Law	A. Lincoln Lavine	H. C. Goggins	445
Mathematics of Accounting (Third Edition)	Arthur B. Curtis and John H. Cooper	John W. Pooley	110
Mathematics of Business and Accounting	Kenneth L. Treffzs and E. J. Hills	Ralph L. Boyd	220
Modern Economic Thought	Allen G. Gruchy	A. Morgner	112
Money and Banking	Raymond P. Kent	J. F. Halterman	334
Municipal and Governmental Accounting (Second Edition)	Carl H. Chatters and Irving Tenner	Bern C. Lemke	325
Office Management (Third Edition)	John H. MacDonald	Ernestine C. Donaldson	444
Practical Controllership	David R. Anderson	Leo A. Schmidt	332
Preparatory Business Mathematics	Lloyd L. Smail	H. C. Goggins	220
Principles of Economics	Frederick Benham and Francis M. Boddy	Chelcie C. Bosland	220
Profit Sharing and Pension Plans (Law and Taxes)	K. Raymond Clark	A. Morgner	444
Profit Sharing and Pension Plans (Practical Planning and Administration)	C. Morton Winslow	A. Morgner	444
Records for the Control of Growing Manufacturing Enterprises	Paul F. Lawler	Robert E. Walden	109
Records Management and Filing Operations	Margaret K. Odell and Earl P. Strong	Ernestine C. Donaldson	111
Solutions for Advanced Accounting Problems (Second Edition)	E. L. Kohler	John A. Beckett	328